

**Naval Postgraduate School
Office of the Associate Provost and Dean of Research
Office of the Associate Provost for Academic Affairs**

Sponsored Program Policy/Guidance Memo No. SPPGM-03-06

Subj: INTERIM ACCOUNTS FOR SPONSORED PROGRAMS

1. Reimbursable funding for reimbursable research, education or services does not always arrive in a timely fashion. To prevent unnecessary delays in the commencement of planned projects, interim accounts will be established. The use of interim accounts is strongly encouraged in these situations to assure that costs for an intended sponsored program are accrued in an identifiable account.
2. An interim account will be established to support a proposed sponsored project (reimbursable research, education or service) if the following criteria has been met:
 - A proposal has been submitted to the sponsoring agency through the Sponsored Programs Office
 - Approval of funding has been granted by the sponsoring agency and *written confirmation of this intent* has been provided to NPS
 - It is necessary for the work to commence prior to the receipt of funds.
3. Interim accounts are primarily established to support faculty and support labor if work must commence prior to the receipt of funds. Under special circumstances, funds will be advanced for certain non-labor requirements.
4. If for some unforeseen reason, the sponsored funding for which the interim account was established does not arrive within the fiscal year, the amount charged to the interim account will be paid from the requesting Department/School's operating budget.
5. Interim accounts will not be established for pending Cooperative Research and Development Agreements.
6. Upon receipt of reimbursable funding, a regular account will be established in the normal manner and all accrued costs will be transferred from the "interim job order" to the "actual job order." It is important to note that without the establishment of an interim account, this cannot be done. Costs accrued prior to the receipt of funding can only be transferred to another account if an interim account is established. The "interim" puts a placeholder in the accounting system to allow for the cost transfer to occur when funding does arrive and the project account is established.
7. An Interim Request Form must be completed, signed by the Principal Investigator/Program Manager, and endorsed by the Department/Group Chair, Institute Director, or School Dean in the case of GSBPP. When the Interim Request Form has been completed and endorsed, it will be forwarded to the Sponsored Programs Office (Code 91). A copy of the sponsor's intent to fund must be attached to the Interim Request Form. The sponsor may also e-mail their intent to fund to research@nps.navy.mil.

8. Timeliness is of the utmost importance when establishing interim accounts to insure that faculty and support personnel are not placed in an unpaid status. Interim requests for labor should be submitted no later than Thursday before the pay period the labor is to be charged.

**The Interim Labor Request Form and
Interim Non-Labor Request Form
are available online.**